

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Noble School Corp (6060)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|---|----------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$1,595,451 | \$1,433,125 | \$1,500,190 | \$1,616,565 | 0.33% | 7.76% |
| Non - Certified Salaries | 120 | \$457,181 | \$499,541 | \$558,001 | \$538,756 | 4.19% | -3.45% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$120,650 | \$106,492 | \$122,918 | \$135,020 | 2.85% | 9.85% |
| Social Security Certified | 212 | \$106,246 | \$104,821 | \$109,593 | \$116,801 | 2.40% | 6.58% |
| Public Employees Retirement Fund | 214 | \$74,381 | \$68,434 | \$79,577 | \$76,505 | 0.71% | -3.86% |
| Group Health Insurance | 222 | \$48,042 | \$49,252 | \$48,121 | \$49,021 | 0.51% | 1.87% |
| Social Security Noncertified | 211 | \$34,125 | \$35,057 | \$39,066 | \$37,308 | 2.25% | -4.50% |
| Operational Supplies | 611 | \$17,624 | \$14,383 | \$28,941 | \$21,166 | 4.69% | -26.87% |
| Travel | 580 | \$12,390 | \$9,102 | \$17,423 | \$17,012 | 8.25% | -2.36% |
| Miscellaneous Objects | 876 - 899 | \$8,705 | \$7,020 | \$6,793 | \$8,890 | 0.53% | 30.87% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$16,330 | \$12,147 | \$9,126 | \$8,766 | -14.40% | -3.95% |
| Dues and Fees | 810 | \$6,731 | \$5,654 | \$6,253 | \$5,669 | -4.20% | -9.34% |
| Other Group Insurance Authorized by Statute | 224 | \$3,275 | \$3,130 | \$2,973 | \$3,594 | 2.35% | 20.90% |
| Other Supplies and Materials | 615, 660 - 689 | \$2,733 | \$1,476 | \$4,070 | \$1,934 | -8.29% | -52.49% |
| Group Life Insurance | 221 | \$851 | \$847 | \$912 | \$889 | 1.10% | -2.57% |
| Overtime Salaries | 140 | \$1,741 | \$1,393 | \$413 | \$0 | -100.00% | -100.00% |
| Pupil Services | 313 | \$3,736 | \$0 | \$0 | \$0 | -100.00% | NA |
| Terminal Leave | 125 | \$0 | \$0 | \$2,938 | \$0 | NA | -100.00% |
| Student Instructional Support Total | | \$2,510,192 | \$2,351,872 | \$2,537,306 | \$2,637,895 | 1.25% | 3.96% |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$11,031,333 | \$11,282,285 | \$11,258,592 | \$11,667,991 | 1.41% | 3.64% |
| Non - Certified Salaries | 120 | \$1,819,776 | \$1,688,459 | \$1,823,939 | \$1,867,790 | 0.65% | 2.40% |
| Group Health Insurance | 222 | \$1,749,876 | \$1,749,825 | \$1,751,233 | \$1,814,870 | 0.92% | 3.63% |
| Operational Supplies | 611 | \$345,622 | \$536,533 | \$688,062 | \$1,002,841 | 30.51% | 45.75% |
| Social Security Certified | 212 | \$793,893 | \$815,076 | \$813,813 | \$844,519 | 1.56% | 3.77% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$865,050 | \$752,091 | \$764,628 | \$824,062 | -1.21% | 7.77% |
| Transfer Tuition to Ed. Service Agencies Within State | 564 | \$418,475 | \$401,182 | \$415,636 | \$407,562 | -0.66% | -1.94% |
| Severance/Early Retirement Pay | 213 | \$622,490 | \$609,336 | \$415,086 | \$249,755 | -20.41% | -39.83% |
| Textbooks | 630 | \$488,465 | \$586,236 | \$458,419 | \$243,022 | -16.01% | -46.99% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$165,448 | \$269,661 | \$305,060 | \$225,740 | 8.08% | -26.00% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Noble School Corp (6060)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|---|----------------|---------------------|---------------------|---------------------|---------------------|-------------------------------------|-----------------------------------|
| Public Employees Retirement Fund | 214 | \$243,154 | \$190,509 | \$197,450 | \$202,136 | -4.51% | 2.37% |
| Travel | 580 | \$142,540 | \$183,626 | \$167,524 | \$176,861 | 5.54% | 5.57% |
| Content | 747 | \$87,375 | \$133,951 | \$209,980 | \$175,959 | 19.13% | -16.20% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$180,303 | \$136,742 | \$129,739 | \$136,489 | -6.72% | 5.20% |
| Other Group Insurance Authorized by Statute | 224 | \$118,865 | \$115,840 | \$111,449 | \$133,209 | 2.89% | 19.52% |
| Computer Hardware | 741 | \$474,213 | \$312,801 | \$50,443 | \$131,656 | -27.41% | 161.00% |
| Social Security Noncertified | 211 | \$131,367 | \$117,251 | \$118,242 | \$115,738 | -3.12% | -2.12% |
| Equipment | 730 | \$20,735 | \$18,646 | \$43,828 | \$102,907 | 49.26% | 134.80% |
| Other Technology Hardware | 746 | \$92,129 | \$56,043 | \$50,154 | \$101,351 | 2.41% | 102.08% |
| Instructional Programs Improvement Services | 312 | \$73,410 | \$143,633 | \$99,890 | \$95,227 | 6.72% | -4.67% |
| Connectivity | 744 | \$151,565 | \$129,188 | \$88,631 | \$69,654 | -17.66% | -21.41% |
| Repairs and Maintenance Services | 430 | \$188,794 | \$96,950 | \$110,234 | \$45,574 | -29.91% | -58.66% |
| Group Life Insurance | 221 | \$30,768 | \$30,785 | \$31,708 | \$31,711 | 0.76% | 0.01% |
| Stipends | 131 | \$20,363 | \$22,785 | \$23,081 | \$26,568 | 6.88% | 15.11% |
| Library Books | 640 | \$37,127 | \$28,726 | \$24,969 | \$24,472 | -9.90% | -1.99% |
| Periodicals | 650 | \$9,817 | \$6,676 | \$4,856 | \$12,127 | 5.42% | 149.72% |
| Unemployment Insurance | 230 | \$1,972 | \$186 | \$14,677 | \$9,239 | 47.12% | -37.05% |
| Terminal Leave | 125 | \$21,160 | \$14,763 | \$6,725 | \$6,800 | -24.71% | 1.12% |
| Food Purchases | 614 | \$119 | \$37 | \$0 | \$578 | 48.55% | NA |
| Overtime Salaries | 140 | \$0 | \$0 | \$0 | \$40 | NA | NA |
| Dues and Fees | 810 | \$0 | \$0 | \$8 | \$8 | NA | 0.00% |
| Other Supplies and Materials | 615, 660 - 689 | \$3,716 | \$4,110 | \$0 | \$0 | -100.00% | NA |
| Miscellaneous Objects | 876 - 899 | \$304 | \$700 | \$700 | \$0 | -100.00% | -100.00% |
| Telecommunications Equipment | 745 | \$23,875 | \$12,000 | \$9,993 | \$0 | -100.00% | -100.00% |
| Tires and Repairs | 612 | \$0 | \$40 | \$0 | \$0 | NA | NA |
| Gasoline and Lubricants | 613 | \$187 | \$0 | \$0 | \$0 | -100.00% | NA |
| Other Professional and Technical Services | 319 | \$16,640 | \$0 | \$15,044 | \$0 | -100.00% | -100.00% |
| Instruction Services | 311 | \$7,258 | \$0 | \$0 | \$0 | -100.00% | NA |
| Data Processing Services | 316 | \$4,410 | \$217 | \$0 | \$0 | -100.00% | NA |
| Student Academic Achievement Total | | \$20,382,597 | \$20,446,888 | \$20,203,793 | \$20,746,454 | 0.44% | 2.69% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$2,708,612 | \$2,749,492 | \$2,782,497 | \$2,845,332 | 1.24% | 2.26% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Noble School Corp (6060)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|--|----------------|-----------|-----------|-----------|-------------|-------------------------------------|-----------------------------------|
| Other Professional and Technical Services | 319 | \$57,537 | \$70,849 | \$142,490 | \$1,020,684 | 105.23% | 616.32% |
| Food Purchases | 614 | \$803,200 | \$697,250 | \$735,569 | \$690,376 | -3.71% | -6.14% |
| Heating and Cooling for Buildings - Gas | 622 | \$649,669 | \$639,017 | \$603,465 | \$562,468 | -3.54% | -6.79% |
| Vehicles | 731 | \$338,793 | \$433,441 | \$476,598 | \$530,187 | 11.85% | 11.24% |
| Operational Supplies | 611 | \$271,937 | \$353,124 | \$404,252 | \$361,604 | 7.38% | -10.55% |
| Public Employees Retirement Fund | 214 | \$284,864 | \$264,381 | \$278,868 | \$288,969 | 0.36% | 3.62% |
| Insurance | 520 | \$373,689 | \$395,396 | \$264,198 | \$275,659 | -7.32% | 4.34% |
| Certified Salaries | 110 | \$234,694 | \$208,498 | \$241,472 | \$248,110 | 1.40% | 2.75% |
| Social Security Noncertified | 211 | \$207,678 | \$211,434 | \$211,893 | \$217,847 | 1.20% | 2.81% |
| Other Supplies and Materials | 615, 660 - 689 | \$167,910 | \$119,394 | \$121,936 | \$217,826 | 6.72% | 78.64% |
| Gasoline and Lubricants | 613 | \$354,561 | \$329,601 | \$268,915 | \$177,716 | -15.86% | -33.91% |
| Dues and Fees | 810 | \$75,045 | \$97,858 | \$123,780 | \$130,056 | 14.74% | 5.07% |
| Group Health Insurance | 222 | \$164,673 | \$152,509 | \$106,495 | \$101,701 | -11.35% | -4.50% |
| Equipment | 730 | \$71,556 | \$105,350 | \$129,506 | \$98,843 | 8.41% | -23.68% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$64,906 | \$63,817 | \$73,691 | \$72,028 | 2.64% | -2.26% |
| Light and Power - Other Than Heating and Cooling | 625 | \$52,909 | \$12,647 | \$66,943 | \$60,917 | 3.59% | -9.00% |
| Overtime Salaries | 140 | \$45,261 | \$54,018 | \$46,615 | \$57,619 | 6.22% | 23.61% |
| Severance/Early Retirement Pay | 213 | \$59,635 | \$58,281 | \$53,411 | \$49,082 | -4.75% | -8.11% |
| Travel | 580 | \$32,122 | \$58,538 | \$20,165 | \$32,602 | 0.37% | 61.67% |
| Removal of Refuse and Garbage | 412 | \$30,084 | \$29,691 | \$28,149 | \$30,379 | 0.24% | 7.92% |
| Repairs and Maintenance Services | 430 | \$33,341 | \$42,169 | \$31,950 | \$30,127 | -2.50% | -5.71% |
| Telephone | 531 | \$31,536 | \$23,212 | \$27,859 | \$28,740 | -2.29% | 3.16% |
| Miscellaneous Objects | 876 - 899 | \$8,336 | \$12,153 | \$40,096 | \$27,342 | 34.58% | -31.81% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$27,667 | \$24,332 | \$25,863 | \$26,020 | -1.52% | 0.60% |
| Social Security Certified | 212 | \$18,311 | \$17,600 | \$17,383 | \$17,531 | -1.08% | 0.85% |
| Board Member Compensation | 115 | \$14,948 | \$17,274 | \$18,822 | \$17,395 | 3.86% | -7.58% |
| Terminal Leave | 125 | \$1,650 | \$16,405 | \$5,800 | \$16,633 | 78.18% | 186.77% |
| Board of Education Services | 318 | \$24,069 | \$14,078 | \$30,499 | \$16,067 | -9.61% | -47.32% |
| Other Group Insurance Authorized by Statute | 224 | \$6,793 | \$6,493 | \$6,165 | \$7,454 | 2.35% | 20.91% |
| Water and Sewage | 411 | \$8,500 | \$9,436 | \$4,289 | \$7,308 | -3.71% | 70.39% |
| Content | 747 | \$6,010 | \$6,190 | \$6,407 | \$6,631 | 2.49% | 3.50% |
| Advertising | 540 | \$1,250 | \$11,635 | \$2,478 | \$5,142 | 42.41% | 107.53% |
| Other Purchased Property Services | 490 - 499 | \$2,055 | \$2,205 | \$2,245 | \$2,250 | 2.29% | 0.22% |
| Official Bond Premiums | 525 | \$1,940 | \$2,538 | \$1,720 | \$2,070 | 1.63% | 20.35% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Noble School Corp (6060)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|--|---------------|----------------|----------------|----------------|----------------|--|--|
| Group Life Insurance | 221 | \$1,765 | \$1,757 | \$1,798 | \$1,843 | 1.09% | 2.48% |
| Tires and Repairs | 612 | \$35,172 | \$19,226 | \$10,016 | \$1,085 | -58.09% | -89.17% |
| Textbooks | 630 | \$278 | \$186 | \$625 | \$210 | -6.78% | -66.38% |
| Other Purchased Services | 593 | \$2,681 | \$2,296 | \$2,278 | \$0 | -100.00% | -100.00% |
| Improvements Other Than Buildings | 715 | \$1,227 | \$0 | \$124 | \$0 | -100.00% | -100.00% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$0 | \$0 | \$5 | \$0 | NA | -100.00% |

| | | | | | | | |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------|---------------|
| Overhead and Operational Total | | \$7,276,866 | \$7,333,770 | \$7,417,332 | \$8,283,851 | 3.29% | 11.68% |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------|---------------|

Non Operational

| | | | | | | | |
|---|-----------|-------------|-------------|-------------|-------------|----------|----------|
| Redemption of Principal | 831 | \$5,542,196 | \$5,458,803 | \$5,338,719 | \$5,376,538 | -0.76% | 0.71% |
| Construction Services | 450 | \$1,991,498 | \$104,912 | \$347,476 | \$1,575,545 | -5.69% | 353.43% |
| Equipment | 730 | \$421,452 | \$300,751 | \$373,511 | \$323,159 | -6.42% | -13.48% |
| Certified Salaries | 110 | \$205,849 | \$214,272 | \$207,554 | \$236,346 | 3.51% | 13.87% |
| Rentals | 440 | \$213,584 | \$213,301 | \$195,169 | \$197,104 | -1.99% | 0.99% |
| Other Professional and Technical Services | 319 | \$270,709 | \$314,351 | \$201,126 | \$176,828 | -10.10% | -12.08% |
| Improvements Other Than Buildings | 715 | \$55,711 | \$58,704 | \$72,020 | \$129,738 | 23.53% | 80.14% |
| Non - Certified Salaries | 120 | \$115,195 | \$113,875 | \$114,288 | \$106,732 | -1.89% | -6.61% |
| Textbooks | 630 | \$0 | \$0 | \$163,507 | \$84,894 | NA | -48.08% |
| Buildings | 720 | \$93,112 | \$109,945 | \$59,645 | \$68,876 | -7.26% | 15.48% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$21,724 | \$17,273 | \$17,986 | \$20,737 | -1.16% | 15.29% |
| Vehicles | 731 | \$42,620 | \$37,217 | \$38,570 | \$19,285 | -17.98% | -50.00% |
| Social Security Certified | 212 | \$15,745 | \$16,391 | \$15,877 | \$18,082 | 3.52% | 13.89% |
| Social Security Noncertified | 211 | \$8,812 | \$8,711 | \$8,743 | \$8,165 | -1.89% | -6.61% |
| Operational Supplies | 611 | \$402 | \$295 | \$12,454 | \$7,707 | 109.21% | -38.11% |
| Interest | 832 | \$0 | \$15,271 | \$5,889 | \$5,527 | NA | -6.15% |
| Miscellaneous Objects | 876 - 899 | \$0 | \$0 | \$0 | \$1,897 | NA | NA |
| Public Employees Retirement Fund | 214 | \$5,096 | \$3,224 | \$3,097 | \$1,730 | -23.67% | -44.13% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$1,552 | \$1,132 | \$889 | \$952 | -11.51% | 7.07% |
| Seldom or Non-Recurring Purchases | 873 | \$0 | \$40,000 | \$22,000 | \$0 | NA | -100.00% |
| Travel | 580 | \$288 | \$559 | (\$171) | \$0 | -100.00% | 100.00% |

| | | | | | | | |
|------------------------------|--|--------------------|--------------------|--------------------|--------------------|---------------|---------------|
| Non Operational Total | | \$9,005,546 | \$7,028,986 | \$7,198,348 | \$8,359,842 | -1.84% | 16.14% |
|------------------------------|--|--------------------|--------------------|--------------------|--------------------|---------------|---------------|

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Noble School Corp (6060)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| | Grand Total | \$39,175,202 | \$37,161,515 | \$37,356,778 | \$40,028,042 | 0.54% | 7.15% |